



NATIONAL SCIENCE FOUNDATION
Division of Institution & Award Support

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August 27, 2025

Susan Zipkin, Susan.Zipkin@unh.edu
Director, Accounting & Financial Compliance and Post Award
Louise Griffin, Louise.Griffin@unh.edu
Associate Vice President & Chief Research Administration Officer
University of New Hampshire
51 College Road
Durham, NH 03824

Reference: OIG Report No. 24-1-004

Dear Susan Zipkin and Louise Griffin,

The National Science Foundation (NSF) has completed the review and resolution of the Office of Inspector General (NSF OIG) audit report on costs incurred under NSF awards by the University of New Hampshire (UNH) dated January 26, 2024.

The audit report questioned a total of \$7,754 in costs claimed under NSF awards and recommended that UNH strengthen its administrative and management controls for the areas in which findings were identified. As a result of its resolution efforts, NSF has determined that \$4,604 will be disallowed. The table below summarizes the resolution of each finding by recommendation:

Recs	Audit Report Description	Questioned	Disallowed	Allowed	Final Action Complete
1.1	Unallowable Expenses	\$4,604	\$4,604	\$0	Yes
1.2	Unallowable Expenses	n/a	n/a	n/a	Yes
1.3	Unallowable Expenses	n/a	n/a	n/a	Yes
2.1	Inadequately Supported Service Expenses	\$3,150	\$0	\$3,150	Yes
2.2	Inadequately Supported Service Expenses	n/a	n/a	n/a	Yes
3.1	Non-Compliance with UNH Policies	n/a	n/a	n/a	Yes
3.2	Non-Compliance with UNH Policies	n/a	n/a	n/a	Yes
Summary of Total Questioned Costs		\$7,754	\$4,604	\$3,150	--

To resolve the audit findings and questioned costs, NSF conducted detailed reviews of applicable Federal and NSF requirements, proposal and award information maintained by the Agency, and documentation provided by UNH. Based on the table above NSF considers all audit report findings, recommendations, and questioned costs resolved and closed. No further actions are required by UNH.

The University's timely responses and cooperation with the NSF audit resolution process are greatly appreciated. Should you have any questions regarding this letter or the NSF audit resolution process, please feel free to contact me at (703) 292-4579.

Sincerely,

Carrie Davison

Carrie Davison, Senior Cost Analyst
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